SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1967.

WISEMAN, ETC. *v.* BARBY ET UX.

ON PETITION FOR WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE TENTH CIRCUIT.

No. 871. Decided March 11, 1968.

PER CURIAM.

The petition for a writ of certiorari is granted and the judgment is reversed. *Commissioner of Internal Revenue* v. *P. G. Lake, Inc.*, 356 U. S. 260.

MR. JUSTICE STEWART and MR. JUSTICE WHITE are of the opinion that the petition for a writ of certiorari should be granted and the case set down for oral argument.

MR. JUSTICE DOUGLAS is of the opinion that the petition for a writ of certiorari should be denied.